

By MANDERSCHEID.]

[HOUSE FILE No. 172.—WAYS AND MEANS.

A BILL

FOR AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS TO COLLECT
DELINQUENT TAXES OUT OF CLAIMS PRESENTED TO THEM FOR PAY-
MENT.

Be it enacted by the General Assembly of the State of Iowa :

SECTION 1. The board of supervisors shall have full jurisdiction over all bills presented
2 to them for payment.

SEC. 2. At all sessions the board of supervisors shall have power to deduct all delinquent
2 from all parties presenting claims for payment (except those as unable to contribute to pub-
3 lic revenue), and allow the balance of said claims after all their delinquent taxes are paid.

SEC. 3. All claims transferred or sold to other parties to avoid paying taxes shall be void,
2 and the board of supervisors shall have the power as in the foregoing section.

SEC. 4. This act shall take effect and be in force from and after its publication in the
2 Iowa State Register and Iowa Leader, newspapers published in Des Moines, Iowa.